IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 27TH FEBRUARY 2007 / 8TH PHALGUNA 1928

WP(C).No. 6560 of 2007(E)

PETITIONER:

G.BAIJU, AGED 35 YEARS, S/O.A.M.GOPALAN,
GOKULAM VILLA, PUTHUPPANAM DESOM,
NADAKKUTHAZHA VILLAGE, VATAKARA TALUK.

BY ADV. SRI.K.S.BABU
SMT.N.SUDHA

RESPONDENTS:
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1. **STATE OF KERALA, REPRESENTED BY**
   THE SECRETARY TO GOVERNMENT,
   DEPARTMENT OF REVENUE, SECRETARIAT,
   THIRUVANANTHAPURAM.

2. **THE TAHSILDAR,**
   TALUK OFFICE, VATAKARA, KOZHIKODE DISTRICT.

3. **THE VILLAGE OFFICER,**
   VATAKARA VILLAGE, VATAKARA TALUK,
   KOZHIKODE DISTRICT.

BY GOVERNMENT PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 27/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) NO.6560/2007

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE BUILDING PERMIT DT.10.6.04 ISSUED BY THE VATAKARA MUNICIPALITY TO THE PETITIONER.

EXT.P2:- TRUE PHOTOGRAPH OF THE BUILDING OWNED BY THE PETITIONER.

EXT.P2(a):- TRUE PHOTOGRAPH OF THE BUILDING OWNED BY THE PETITIONER.

EXT.P2(b):- TRUE PHOTOGRAPH OF THE BUILDING OWNED BY THE PETITIONER.

EXT.P2(c):- TRUE PHOTOGRAPH OF THE BUILDING OWNED BY THE PETITIONER.

EXT.P3:- COPY OF THE NOTICE UNDER SECTION 9(2) AND 9(4)OF BUILDING TAX ACT SERVED BY THE 2ND RESPONDENT ON THE PETITIONER.

EXT.P4:- COPY OF THE ORDER OF ASSESSMENT DT.4.1.07 SERVED BY THE 2ND RESPONDENT ON THE PETITIONER.

/TRUE COPY/

tss

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 6560 OF 2007-E

JUDGMENT

The petitioner challenges Ext.P4 order, assessing building tax for a residential building complex constructed by him. He submits, the construction of the building is not completed and it is not occupied. The building tax can be assessed, if only the construction of the building is completed or it is occupied. But, the petitioner can invoke the appellate remedy against Ext.P4. The learned counsel for the petitioner points out that usually four instalments are given for paying the tax due and on paying the first instalment, the appellate remedy could have been invoked. But, in this case, only two instalments are provided for paying the tax due, as evident from Ext.P4.

2. I heard the learned Government Pleader for the respondents also. Since the petitioner has got an appellate remedy against Ext,P4, it is unnecessary for this Court to entertain this Writ Petition. But, it is ordered that if the petitioner pays one-fourth of the amount along with the appeal,

the appeal shall be entertained and dealt with appropriately by the statutory appellate authority.

The Writ Petition is disposed of as above.

27th February, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/